(a) whether the Income Tax department has sent notices to several schools, asking that the cost of free education be added to teachers salaries and taxes be paid on this;

(b) if **so,** whether the same treatment is meted out to all high officials in public and private sectors who are enjoying all sorts of prerquisities;

(c) if so, the details thereof; and

(d) if not, the reasons therefor?

THE MINISTER OF STATE IN. THE MINISTRY OF FINANCE (SHRI GINGEE N. RAMACHANDRAN): (a) Yes, Sir.

(b) and (c) The value of perquisites including the value of any benefit or amenity granted or provided free of cost or at concessional rate by any employer to an employee, is taxed as per section 17 of the Income tax Act, 1961 read with Rule 3 of Income Tax Rules, 1962. This is uniformaly.

(d) In view of (b) and (c) above, the question does not arise.

Promotion of Non-SC/ST Senior Most Judges in Tamil Nadu

1684. SHRI N. THALAVAI SUNDARAM: Will the Minister of LAW, JUSTICE AND COMPANY AFFAIRS be pleased to state:

(a) whether it is a fact that the District Judges belonging to SC/ST in Tamil Nadu have been promoted as Judges of madras High Court on out of turn priority overlooking other senior most District Judges from the same State;

(b) if so, how many District Judges have been promoted on out of turn priority basis so far in Tamil Nadu;

(c) by when Government are going to consider the promotions for senior most District Judges who are waiting for years together; and

(d) if not, the reasons therefor?

THE MINISTER OF LAW, JUSTICE AND COMPANY AFFAIRS AND MINISTER OF SHIPPING (SHRI ARUN JAITLEY).- (a) to (d): Appointment of Judges in High Courts from the Bar and the State Judicial Service is made in consultation with the Chief Justice of India, the Governor as advised by the Chief Minister of the State and the Chief Justice of the High Court on the basis of suitability. As many as 42 Judges, 23 from the Bar and 19 Judges from the State Judicial Service were appointed in the Madras High Court during the

last ten years. Against the present sanctioned strength of 42 Judges of the madras High Court curently, 36 Judges comprising 23 from the Bar and 13 from the Judicial service, are in position. Accourding to the accepted ratio of 60: 40 between the number of Judges from the Bar and the Judicial Service, 4 more Judges may be provided from the Judicial Service, subject to suitability.

Court Direction for Making Public the Criminal Background of the Candidates Contesting Election

1685. SHRI CR THIRUNAVUKKARASU:
SHRI P. PRABHAKAR REDDY:
SHRI V.P. DURAISAMY:

Will the Minister of LAW, JUSTICE AND COMPANY AFFAIRS be pleased to state:

(a) whether it is a fact that the Delhi High Court has issued direction to the Election Commission to inform the voters about the criminal background of the candidates contesting the elections to Parliament and State Legislatures;

(b) if so, the reaction of Government thereto;

(c) whether implementation of this directive would necessitate amendment of the election laws and if so, the details thereof; and

(d) by when necessary amendments in laws are proposed to be brought
in Parliament?

THE MINISTER OF LAW, JUSTICE AND COMPANY AFFAIRS AND MINISTER OF SHIPPING (SHRI ARUN JAITLEY): (a) to (d) Yes, Sir. The Delhi High Court by its judgment dated 2nd November, 2000 in the CWP No. 7257 of 1999 (Association for Democratic Reforms Vs. Union of India and others) has directed the election Commission to secure to the voters the following information pertaining to each of the candidates standing for elections to Parliament and to the State Legislatures, and the parties they represent:—

(i) Whether the candidate is accused of any offence(s) punishable with imprisonmented. If so, the details thereof.

(ii) Assets possessed by a candidate, his or her spouse and dependent relations.